

2016 LSTA APPLICATION – BUDGET CATEGORIES AND NOTES

Budget Categories	Notes on Budget
Salaries/Wages/Benefits	Includes all salaries, wages, and fringe benefits paid to staff directly contributing to the project. Narrative should include position titles (but not names) and number of FTEs in description.
Consultant Fees	All expenses related to acquiring the services of a consultant for a specific activity within the project can be included in this category. Costs may include fees, travel, accommodation, and support services hired directly by the consultant. Narrative should include description of expertise of consultant along with actions/contributions to project. Include consultant name.
Travel	Travel costs must be related to the project activities and must be incurred by the staff working on the project. The costs include airfare, ground transportation, accommodation, meals, etc. For airfare, economy class must be used at all times. Narrative should include number of travelers and description of types of travel expenditures.
Supplies/Materials	Include costs for supplies and materials including computing devices (if the acquisition cost per unit is less than the lesser of the capitalization level established by the governmental unit for financial statement purposes, or \$5,000) purchased specifically for the project. Narrative should include descriptions and quantities of supplies/materials acquired.
Equipment	Means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000. (2 CFR 200.33)
Services	List the costs of project activities to be undertaken by a third-party contractor or vendor, including a formal partner. Narrative should include description of services provided. Databases should be described here and names of vendors included. Ex.: Professional Development for Staff